

BOARD OF SELECTMEN  
Eric S. Beckerman, Chairman  
Jason L. Suzor, Sr., Clerk

Gregory S. Enos  
TOWN ADMINISTRATOR

# Town of Avon Massachusetts



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TOWN OF AVON  
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TOWN CLERK

## BOARD OF SELECTMEN WORKSHOP MEETING NOVEMBER 22, 2022 at 6:00 p.m.

**Members Present:** Eric S. Beckerman, Chairman  
Jason L. Suzor, Sr., Clerk

**Others Present:** Gregory S. Enos, Town Administrator  
Shanna Faro, Human Resources Coordinator  
David Golden, Associate Regional Assessor, Regional Resource Group, Inc.

**Board of Assessors:** Warren Bruce Lane, Chairman  
Jonathon Madore, Clerk  
Sam Kamel, Member

Chairman Beckerman called the meeting to order at 6:00 p.m. with all members present. He announced that this meeting of the Board of Selectmen is being conducted via a hybrid method. The public may attend the Selectmen meetings in-person or may continue to participate via remote Zoom access. Until further notice, in-person attendees, who are not vaccinated, will be recommended to wear a mask. Mr. Beckerman reminded the viewing audience that people who would like to view this meeting while in progress may do joining the Zoom link for the videoconference.

Mr. Lane led the meeting in the Pledge of Allegiance.

### Tax Classification Hearing

Mr. Golden and the Board of Assessors appeared before the Board to commence the Tax Classification Hearing for Fiscal Year 2023. Mr. Suzor read the legal notice which was posted on the town's bulletin board and website. Mr. Golden introduced himself as the contracted Principal Assessor for the town. Mr. Golden began a PowerPoint presentation on the Tax Rate Classification for Fiscal Year 2023 as prepared by the Board of Assessors.

Mr. Golden stated that the purpose of the Tax Classification Hearing was for the Board of Selectmen to determine the allocation of the local tax burden to be borne by the four classes of real property for Fiscal Year 2023. Mr. Golden stated that the Selectmen must adopt a residential factor which is used to determine the percentage of the tax levy to apply to each class of real and personal property. After this is completed, the Board of Assessors applies these percentages to the individual property classes. Mr. Golden stated that the total taxable value for Fiscal Year 2023 is \$1,139,214,254. He stated that the total valuation from Fiscal Year 2022 to Fiscal Year 2023 increased by 11.73%. Mr. Golden stated that it was worth noting that residential values continue to rise, and the increase is from new construction, renovations, minor data changes, and market demand for housing. Mr. Golden stated that commercial

values have appreciated slightly but have been largely stable for two years. Mr. Golden stated that industrial values continue to increase, affected by sales, new construction, and renovations. Also, noteworthy, was that personal property values decreased slightly. This is due to business closures and limited growth in utility values and wireless telephone inventory values.

Mr. Golden stated that the increase in value, mainly from the state mandated interim revaluation of all properties, and new growth in each of the various classes, helps the FY2023 tax rate for all classes of property. With additional value, especially within the residential, commercial, and industrial classes, this provides a natural shift that helps ease the tax burden. Mr. Golden stated that regarding the taxably levy for Fiscal Year 2023, the total amount to be raised is \$32,016,056.

Mr. Golden stated that for Fiscal Year 2023, the Board of Assessors is recommending a factor of 1.42%. By choosing this factor, the tax rate for each class decreases by \$2.19 for residential and \$2.94 for commercial and industrial. Mr. Golden stated that there is no open space discount as the Town has no land that has been classified as such. Mr. Golden stated that since the Town has very few multi-family income-producing properties and no second (seasonal) homes, the Board of Assessors does not recommend adopting the Residential Exemption for Fiscal Year 2023. Mr. Golden stated that a small commercial exemption of up to 10% may be granted to qualifying commercial (Class 3) properties if the property is valued less than \$1,000,000, all the businesses occupying the property have 10 or fewer employees on average, the building is fully occupied, and any savings from this exemption are available only to commercial properties and the cost would be borne within the commercial (Class 3) and Industrial (Class 4). Mr. Golden informed the Board that the town does currently have qualifying commercial properties which would qualify for this exemption. Mr. Golden stated that 18 companies have filed an application for this exemption for Fiscal Year 2023. Using the maximum of 10%, the total exemption amount for those properties would be \$513,028 in value. Mr. Golden stated that the Board of Assessors does recommend the Selectmen grant a Small Commercial Exemption for Fiscal Year 2023.

Mr. Enos informed the Board that he prepared a Supplemental Tax Rate Information PowerPoint presentation that he displayed for the audience as well. Mr. Enos stated that the levy amount for Fiscal Year 2023 was \$21,656,463 while the levy limit was \$23,397,459. Mr. Enos informed the Board that the Fiscal Year 2023 budget used \$413,444 less than Fiscal Year 2022 revenue from the levy. The overall budget increased only 2.38% from Fiscal Year 2022. Mr. Enos stated that last year, the overall budget was increased by \$655,477. State aid was increased by approximately \$800,000. The local receipts estimate was increased by approximately \$100,000 from budget projections, and almost \$220,000 over Fiscal Year 2022 budget projections. These factors allowed less funding needed from being raised and appropriated. Mr. Enos reviewed the average single family tax bill over the years 2018 – 2022. He also reviewed the proposed tax rate with a factor of 1.42 and how it would impact both residential and commercial/industrial properties. He stated that the proposed factor targets a balance of reducing taxes for a majority of property owners both residential and commercial. A factor of 1.42 would reduce the average commercial tax bill by 7%. The average industrial tax bill is skewed due to the sale of a property in the Avon Industrial Park \$40 million dollars higher than the assessed value. Mr. Golden expanded on Mr. Enos' explanation by reminding members of the viewing audience that tax bills on average should be reduced, however, individual valuations of each property are still a driving force in the tax rate and whether it is increased or decreased. He stated that property sales are still market driven. But it is the goal to make sure there is no overwhelming tax burden on either side (residential or commercial).

Chairman Beckerman opened up the meeting for questions and comments. Selectman Suzor had no questions. Mr. Costa from B.C. Tent informed the Board that he was pleased with this proposal and tonight's presentation. Derek Staffier asked for clarification as to the definition of personal property tax. With no further comments or questions, the Board decided it was time to vote on the Tax Classification for Fiscal Year 2023.

Mr. Suzor made a motion to not adopt a Residential Exemption for Fiscal Year 2023. Chairman Beckerman seconded the motion. The motion passed.

Mr. Suzor made a motion to grant a Small Commercial Exemption for Fiscal Year 2023. Chairman Beckerman seconded the motion. The motion carried.

Mr. Suzor made a motion to set the tax rate for Fiscal Year 2023 at a factor of 1.42%. Chairman Beckerman seconded the motion. The motion passed.

The Tax Classification Hearing for Fiscal Year 2023 concluded after the vote of the Board of Selectmen.

### **Adjournment**

At 6:50 p.m., Mr. Suzor made a motion to adjourn the Workshop Session. Chairman Beckerman seconded the motion. A roll call vote was taken. Mr. Suzor voted aye. Chairman Beckerman voted aye.

Respectfully submitted,



Shanna M. Faro  
Executive Assistant

### **List of Documents**

1. November 22, 2022 Meeting Agenda
2. Tax Rate Classification for Fiscal Year 2023 Presentation
3. Supplemental Tax Rate Information Presentation